

Form F-66 (IA-2)
(6-11-2014)

STATE OF IOWA

2014
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2014

CITY OF GREENFIELD, IOWA

DUE: December 1, 2014

16200100400000
GREENFIELD CITY
PO BOX 95
GREENFIELD IA 50849 0095

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	640,889		640,889	633,505
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	640,889		640,889	633,505
Delinquent property taxes	0		0	0
TIF revenues	331,866		331,866	345,112
Other city taxes	217,246	0	217,246	185,856
Licenses and permits	9,032	0	9,032	5,325
Use of money and property	23,454	20,229	43,683	2,500
Intergovernmental	351,684	0	351,684	500,044
Charges for fees and service	45,559	4,671,257	4,716,816	5,799,600
Special assessments	13,087	0	13,087	15,400
Miscellaneous	40,624	254,563	295,187	4,320
Other financing sources	1,014,347	0	1,014,347	688,896
Total revenues and other sources	2,687,788	4,946,049	7,633,837	8,180,558
Expenditures and Other Financing Uses				
Public safety	232,511	0	232,511	275,559
Public works	432,297	0	432,297	488,511
Health and social services	0	0	0	500
Culture and recreation	239,795	0	239,795	247,124
Community and economic development	14,418	0	14,418	21,500
General government	261,442	0	261,442	298,311
Debt service	373,444	0	373,444	0
Capital projects	166,573	0	166,573	389,572
Total governmental activities expenditures	1,720,480	0	1,720,480	1,721,077
Business type activities	0	4,718,375	4,718,375	5,986,531
Total ALL expenditures	1,720,480	4,718,375	6,438,855	7,707,608
Other financing uses, including transfers out	854,300	157,194	1,011,494	688,896
Total ALL expenditures/And other financing uses	2,574,780	4,875,569	7,450,349	8,396,504
Excess revenues and other sources over (Under) Expenditures/And other financing uses	113,008	70,480	183,488	-215,946
Beginning fund balance July 1, 2013	2,123,323	3,685,666	5,808,989	5,526,222
Ending fund balance June 30, 2014	2,236,331	3,756,146	5,992,477	5,310,276
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 406,855	Other long-term debt	\$ 0	
Revenue debt	\$ 4,919,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 1,349,182			
		General obligation debt limit	\$ 4,661,468	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
REBECCA HAASE		641	743-2183	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF GREENFIELD			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	439,885	154,658		46,346	0	0	640,889			640,889	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	439,885	154,658		46,346	0	0	640,889		T01	640,889	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	439,885	154,658		46,346	0	0	640,889			640,889	6
7	TIF revenues			331,866				331,866		T01	331,866	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	15,561	0	0	0	0	0	15,561	0	T19	15,561	13
14	Other local option taxes	0	201,685	0	0	0	0	201,685	0	T09	201,685	14
15	TOTAL OTHER CITY TAXES	15,561	201,685	0	0	0	0	217,246	0		217,246	15
16	Section B - LICENSES AND PERMITS	9,032	0	0	0	0	0	9,032	0	T29	9,032	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	21,576	1,878	0	0	0	0	23,454	20,229	U20	43,683	18
19	Rents and royalties	0	0	0	0	0	0	0	0	U40	0	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	21,576	1,878	0	0	0	0	23,454	20,229		43,683	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	123,044	0	0	0	0	0	123,044	0	B89	123,044	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	123,044	0	0	0	0	0	123,044	0		123,044	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		197,910					197,910		C46	197,910	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	0	197,910	0	0	0	0	197,910	0		197,910	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	11,972	0	0	0	0	11,972	0		11,972	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	0	55	0	0	0	0	55	0	D89	55	65
66	Fire/EMT service	18,703	0	0	0	0	0	18,703	0	D89	18,703	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	18,703	12,027	0	0	0	0	30,730	0		30,730	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	141,747	209,937	0	0	0	0	351,684	0		351,684	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	839,833	A91	839,833	73
74	Sewer	0	0	0	0	0	0	0	207,761	A8Ø	207,761	74
75	Electric	0	0	0	0	0	0	0	3,623,663	A92	3,623,663	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	44,573	0	0	0	0	0	44,573	0	AØ1	44,573	78
79	Landfill/garbage	0	0	0	0	0	0	0	0	A81	0	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
	81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
	82	Transit	0	0	0	0	0	0	0	0	A94	0	82
	83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
	84	Internet	0	0	0	0	0	0	0	0	A03	0	84
	85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
	86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
	87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
	88	Other:											88
	89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
	90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90
	91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
	92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
	93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
	94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
	95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
	96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
	97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
	98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
	99	Library charges	0	986	0	0	0	0	986	0	A89	986	99
	100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100
	101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
	102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
	103		0	0	0	0	0	0	0	0		0	103
	104	TOTAL CHARGES FOR SERVICE	44,573	986	0	0	0	0	45,559	4,671,257		4,716,816	104
	105												105
	106	Section F - SPECIAL ASSESSMENTS	0	0	0	13,087	0	0	13,087	0	U01	13,087	106
	107	Section G - MISCELLANEOUS											107
	108	Contributions	9,320	5,898	0	0	0	0	15,218	0	U99	15,218	108
	109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109
	110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110
	111	Fines	2,974	0	0	0	0	0	2,974	0	U30	2,974	111
	112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
	113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
	114	Misc revenue and refunds	22,432	0	0	0	0	0	22,432	62,974		85,406	114
	115	Patronage rebates	0	0	0	0	0	0	0	71,801		71,801	115
	116	Sewer fees unremitted to sewer fund	0	0	0	0	0	0	0	4,234		4,234	116
	117	Contribution-in-aid of construction	0	0	0	0	0	0	0	75,554		75,554	117
	118	Revolving Loan Collections	0	0	0	0	0	0	0	40,000		40,000	118
	119		0	0	0	0	0	0	0	0		0	119
	120	TOTAL MISCELLANEOUS	34,726	5,898	0	0	0	0	40,624	254,563		295,187	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GREENFIELD					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	707,100	575,042	331,866	59,433	0	0	1,673,441	4,946,049		6,619,490	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	2,853	0	0	0	0	0	2,853	0	NR	2,853	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	0	0	0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	94,010	178,115		0	254,688	0	526,813	0		526,813	127
128	<i>Internal TIF loans and transfers in</i>	0	0	0	327,487	0	0	327,487	0		327,487	128
129	Transfers from electric and water	110,000	0	0	47,194	0	0	157,194	0		157,194	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	206,863	178,115	0	374,681	254,688	0	1,014,347	0		1,014,347	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	913,963	753,157	331,866	434,114	254,688	0	2,687,788	4,946,049		7,633,837	132
133												133
134	Beginning fund balance July 1, 2013	481,805	825,938	0	815,580	0	0	2,123,323	3,685,666		5,808,989	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	1,395,768	1,579,095	331,866	1,249,694	254,688	0	4,811,111	8,631,715		13,442,826	136
137												137
138												138
139												139
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	165,187	22,059	0	0	0	0	187,246		E62	187,246	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	6,045	0	0	0	0	0	6,045		E89	6,045	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	39,220	0	0	0	0	0	39,220		E24	39,220	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	210,452	22,059	0	0	0	0	232,511			232,511	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	85,479	288,784	0	0	0	0	374,263		E44	374,263	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	0	0	0	0	0	0		E44	0	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	30,281	0	0	0	0	0	30,281		E01	30,281	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	27,753	0	0	0	0	0	27,753		E81	27,753	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	143,513	288,784	0	0	0	0	432,297			432,297	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF GREENFIELD					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	0	110,126	0	0	0	0	110,126		E52	110,126	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	69,614	0	0	0	0	0	69,614		E61	69,614	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	54,771	4,784	0	0	0	0	59,555		E61	59,555	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	500	0	0	0	0	0	500		E61	500	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	124,885	114,910	0	0	0	0	239,795			239,795	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	14,418	0	0	0	0	0	14,418		E89	14,418	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	14,418	0	0	0	0	0	14,418			14,418	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,950	0	0	0	0	0	8,950		E29	8,950	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	137,852	10,416	0	0	0	0	148,268		E23	148,268	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	0	0	0	0	0	0	0		E25	0	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	15,443	0	0	0	0	0	15,443		E31	15,443	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	88,781	0	0	0	0	0	88,781		E89	88,781	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	251,026	10,416	0	0	0	0	261,442			261,442	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178	Principal retired	0	0	0	347,359	0	0	347,359			347,359	178
179	Interest paid	0	0	0	26,085	0	0	26,085			26,085	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	373,444	0	0	373,444			373,444	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport	0	0	0	0	166,573	0	166,573			166,573	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	166,573	0	166,573			166,573	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	166,573	0	166,573			166,573	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	744,294	436,169	0	373,444	166,573	0	1,720,480			1,720,480	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								703,982	E91	703,982	198
199	Purchase of land and equipment								79,382	G91	79,382	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								199,789	E80	199,789	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								14,142	F80	14,142	203
204	Electric — Current operation								3,064,824	E92	3,064,824	204
205	Purchase of land and equipment								75,928	G92	75,928	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								0	E81	0	216
217	Purchase of land and equipment								0	G81	0	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								580,328		580,328	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,718,375		4,718,375	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	744,294	436,169	0	373,444	166,573	0	1,720,480	4,718,375		6,438,855	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	90,000	348,698		0	88,115	0	526,813	0		526,813	255
256	Internal TIF loans/repayments and transfers out	0	0	327,487	0	0	0	327,487	0		327,487	256
257	Water/Electric transfer to general/debt service funds	0	0	0	0	0	0	0	157,194		157,194	257
258	TOTAL OTHER FINANCING USES	90,000	348,698	327,487	0	88,115	0	854,300	157,194		1,011,494	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	834,294	784,867	327,487	373,444	254,688	0	2,574,780	4,875,569		7,450,349	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	5,000	794,228	4,379	876,250	0	0	1,679,857			1,679,857	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	556,474	0	0	0	0	0	556,474			556,474	267
268	Total Governmental	561,474	794,228	4,379	876,250	0	0	2,236,331			2,236,331	268
269	Proprietary								3,756,146		3,756,146	269
270	Total ending fund balance June 30, 2014	561,474	794,228	4,379	876,250	0	0	2,236,331	3,756,146		5,992,477	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,395,768	1,579,095	331,866	1,249,694	254,688	0	4,811,111	8,631,715		13,442,826	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GREENFIELD

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,080,734

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014								
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)				
1. Water utility	19U \$ 931,936	29U \$ 0	39U \$ 60,081	49U \$ 201,855	49U \$	49U \$ 670,000	49U \$ 0	I91 \$ 23,257				
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
3. Electric utility	19U 4,155,000	29U 665,000	39U 950,000	49U 0	49U 0	49U 3,870,000	49U 0	I92 123,772				
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0				
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0				
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0				
8. TIF revenue	19U 1,656,541	29U 0	39U 307,359	49U 0	49U 1,349,182	49U 0	49U 0	I89 20,128				
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
10. Capital lease - electric	19U 502,000	29U 0	39U 123,000	49U 0	49U 0	49U 379,000	49U 0	I89 7,363				
11. Street improvement	19U 245,000	29U 0	39U 40,000	49U 205,000	49U 0	49U 0	49U 0	I89 5,958				
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0				
Total long-term debt	7,490,477	665,000	1,480,440	406,855	1,349,182	4,919,000	0	180,478				

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	93,229,362	x .05 = \$	4,661,468

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$ 1,676,993	\$ 0	0	4,315,484	5,992,477	

REMARKS

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